

# EXHIBIT

# 5

## Form 941 Payment Voucher

### Purpose of Form

Complete Form 941-V if you are making a payment with **Form 941**, Employer's Quarterly Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

### Making Payments With Form 941

Make payments with Form 941 only if:

1. Your net taxes for the quarter (line 13 on Form 941) are less than \$1,000 or
2. You are a monthly schedule depositor making a payment in accordance with the **accuracy of deposits** rule. (See section 11 of **Circular E**, Employer's Tax Guide, for details.) This amount may be \$1,000 or more.

Otherwise, you must deposit the amount at an authorized financial institution or by electronic funds transfer. (See section 11 of Circular E for deposit instructions.) Do not use the Form 941-V payment voucher to make Federal tax deposits.

**Caution:** If you pay amounts with Form 941 that should have been deposited, you may be subject to a penalty. See Circular E.

### Specific Instructions

- Enter on the voucher the amount paid with Form 941.
- Make checks or money orders payable to the United States Treasury. Be sure to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Please do not staple your payment to the voucher or the return or to each other.
- Detach the completed voucher and send it with your payment and Form 941 to the address on the back of Form 941. Do not send a photocopy of Form 941-V—your payment may be misapplied or delayed.

If any of the preprinted information is incorrect, make changes on the top of Form 941, not on the payment voucher. If you change any of the preprinted information on the voucher, your payment may be misapplied or delayed.

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Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0029

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Form 941-V Payment Voucher

- ▶ Use this voucher when making a payment with your tax return.
- ▶ Do not staple this voucher or your payment to your return.
- ▶ Do not send cash.

FOR PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE, SEE BACK OF PAYMENT VOUCHER.

52-1840905

Enter the amount of your payment \$

SBG USA INC  
% PHILIP J GRIFFIN RESIDENT AGENT  
14530 WOODCREST DR STE 400  
ROCKVILLE MD 20853-2370

INTERNAL REVENUE SERVICE  
PO BOX 7329  
CHICAGO IL 60680-7329

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